

Article - Tax - General

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§13-601.

(a) Except as otherwise provided in this section, if a person or governmental unit fails to pay a tax imposed under this article on or before the date on which the tax is due, the tax collector shall assess interest on the unpaid tax from the due date to the date on which the tax is paid.

(b) Except as provided in subsections (c)(2) and (d) of this section, the date on which the tax is due is determined without regard to any extension of time to file a return.

(c) Interest on unpaid inheritance tax begins:

(1) 30 days after the date on which the tax is determined;

(2) on the original due date, if there is no formal administration of the estate and the tax is not paid within 30 days after the date on which the tax bill is mailed; or

(3) 30 days after the original due date, if an alternative payment schedule for inheritance tax is allowed.

(d) Interest on unpaid Maryland estate tax begins 9 months after the date of the death of a decedent and applies to all Maryland estate tax that is not paid by that date, including a payment made in accordance with an alternative payment schedule.

(e) Interest on unpaid Maryland generation-skipping transfer tax begins on the date the Maryland generation-skipping transfer tax return is due and applies to tax that is not paid by that date, including an increase in Maryland generation-skipping transfer tax due to a change in federal generation-skipping transfer tax made after a payment of Maryland generation-skipping transfer tax.

(f) An overpayment of sales and use tax stops the accrual of interest on a sales and use tax deficiency to the extent of the overpayment as of the date the overpayment is made.

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